

Article - Estates and Trusts

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§3-412. NOT IN EFFECT

**** TAKES EFFECT OCTOBER 1, 2020 PER CHAPTER 435 OF 2019 ****

(a) (1) On the final payment of an elective share, the personal representative of the decedent, the trustee of any revocable trust of the decedent, or the person responsible for filing the estate tax return, as appropriate, shall file with the register for the county in which the election under § 3-403 of this subtitle is filed a signed statement, which has been verified by the surviving spouse, stating the value of the elective share and that the elective share has been paid in full.

(2) On the request of the surviving spouse, the personal representative of the decedent, the trustee of any revocable trust of the decedent, or the person responsible for filing the estate tax return, the register shall redact from the statement filed in accordance with paragraph (1) of this subsection the value of the elective share.

(b) (1) On the request of the surviving spouse, the personal representative of the decedent, the trustee of any revocable trust of the decedent, the person responsible for filing the estate tax return, any payor of any portion of the elective share, or any other person having an interest in the assets from which the elective share has been paid, the register shall certify in writing the accuracy of the calculation and payment of the elective share.

(2) If a certification is requested under this subsection, the surviving spouse, the personal representative of the decedent, the trustee of any revocable trust of the decedent, the person responsible for filing the estate tax return, and any payor of any portion of the elective share shall deliver to the register any information and documentation that the register may deem necessary to verify the accurate calculation of the elective share and the payment of the elective share in full.

(3) The register may not disclose any information or documentation submitted to the register in accordance with paragraph (2) of this subsection.

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